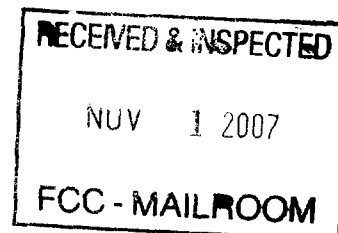


October 29, 2007

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
Office of the Secretary  
445 12th Street, SW  
Washington, DC 20554



Section 272 Biennial Report for AT&T Inc. – BellSouth Telecommunications, Inc.  
EB Docket No. 03-197

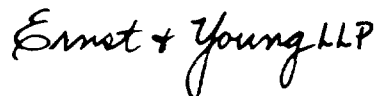
Dear Ms. Dortch:

Pursuant to Section 31(e) of the “General Standard Procedures for Biennial Audits Under Section 272 of the Communications Act of 1934, as Amended, for the Period May 24, 2005 through December 19, 2005” in the above referenced matter, Ernst & Young is filing our Report of Independent Accountants on Applying Agreed-Upon Procedures with the following appendices:

- Appendix A – Results of Agreed-Upon-Procedures
- Appendix B –Final General Standard Procedures dated October 15, 2007

This document will also be filed electronically through the Federal Communication Commission’s Electronic Comment Filing System.

Sincerely,



cc: AT&T Inc.

Alabama Public Service Commission Staff  
Florida Public Service Commission  
Georgia Public Service Commission  
Kentucky Public Service Commission  
Louisiana Public Service Commission  
Mississippi Public Service Commission  
North Carolina Utilities Commission  
Public Service Commission of South Carolina  
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J. Binders